

January, 2001

The County Council and County Executive
of Howard County, Maryland

Pursuant to Section 212 of the Howard County Charter and Council Resolution 22-1985,
we have conducted a review of selected activities of the

MARYLAND COOPERATIVE EXTENSION

and our report is submitted herewith. The scope of our examination related specifically to a review
of the Maryland Cooperative Extension. The body of our report presents our findings and
recommendations.

The contents of this report have been reviewed with the Maryland Cooperative Extension.
We wish to express our gratitude to the management of the Maryland Cooperative Extension for the
cooperation and assistance extended to us during the course of this engagement.

Ronald S. Weinstein, C.P.A.
County Auditor

Dilawar Lakhani, C.P.A.
Auditor-in-Charge

INTRODUCTION AND SCOPE

The Morrill Acts of 1862 and 1890 provided for the establishment of Land Grant colleges by granting land and designating state and federal funds. Later, the Smith-Lever Act of 1914 created the Cooperative Extension Service. The Cooperative Extension Service started in Howard County in 1917. The year 2000 will mark the 84th year of the Extension partnership. The name was officially changed to Maryland Cooperative Extension on July 1, 1998. The Maryland Cooperative Extension educators are teaching faculty of the University of Maryland.

Through the acts, Maryland Cooperative Extension is charged to disseminate practical information from the Land Grant colleges and the U.S. Department of Agriculture to the people in their local environments. Under the Smith-Lever Act, federal funds are supplied for extension work in Agriculture and Natural Resources, Family and Consumer Science, and 4-H. In addition to these funds the Maryland Cooperative Extension also receives money from the State and County Governments. With support from these sources the Maryland Cooperative Extension is able to conduct educational programs outside of formal school systems.

Through the cooperative efforts of the Howard County division of Maryland Cooperative Extension, the University of Maryland, the U.S. Department of Agriculture, the Maryland State Government, and the Howard County Government, information is made available to residents of Howard County to help them use the latest technologies in agriculture and natural resources, family and consumer science, and youth. To carry out these programs, the following program areas have been established:

- Agricultural and Natural Resources
- Family and Consumer Science
- 4-H Youth Development
- Urban Agriculture

Our audit was conducted to ensure that County laws are being adhered to, there are proper controls over cash and funds are being spent properly. This audit included discussions with the County Extension Director and a review of financial procedures and the approved budget. The cash receipts for the University of Maryland Programs and Publications were not reviewed by us as these funds and programs are audited by the State Legislative Auditors and Maryland Cooperative Extension Business Office to verify the established County fiscal control procedures.

LAWS

As per the Annotated Code of Maryland, Article 25, Section 160, whenever the Department of Agriculture of the United States, and the University of Maryland Extension Service shall enter into cooperative relations for conducting farmers' cooperative demonstration work, including home demonstration work and boys' and girls' club work, in the counties of Maryland, the county commissioners of the respective counties may cooperate with the United States Department of Agriculture and the University of Maryland Extension Service in providing funds and conducting such work in such manners as may be agreed upon by the agents of the cooperative institutions.

FUNDING

Maryland Cooperative Extension receives funds from the Federal, State and County governments. In order to receive these funds the Maryland Cooperative Extension must go through the formal budget process. The County approved the Maryland Cooperative Extension budget of \$255,042 for FY 2000. This budget will provide for staffing needs, supplies, materials, business and education and other operating expenses. When there are expenditures associated with the County budget the expenditures are invoiced and sent to the County's Finance Department. At that time the County would be responsible for making the payment and recording the expenditure in the County financial system. The Maryland Cooperative Extension does not receive any cash payments from the County.

Maryland Cooperative Extension had a total budget of \$716,610 for FY 2000. This total budget is made up of \$436,516 from the State, \$25,052 from the Federal government and \$255,042 from the County. Maryland Cooperative Extension also obtains money through fees for University of Maryland programs, e.g., soil tests, publications, youth camps, etc. These funds are kept separate and maintained in a separate account. As per the County Fiscal Control Procedures issued by the University of Maryland Cooperative Extension, an annual audit is performed by the Business Office to verify the established fiscal control procedures of the funds collected for the programs.

FUNCTIONS/PROGRAMS

The mission of the Maryland Cooperative Extension is to extend lifelong, continuing educational opportunities to the residents of Howard County in areas in which the Maryland

Cooperative Extension has the competence and the legal obligation to serve. Maryland Cooperative Extension carries out this effort through an educational system, oriented to the development of programs, utilizing volunteer citizen advisory groups, that are designed to meet the changing needs of diverse public. Maryland Cooperative Extension programs concentrate on :

- Managing change in agriculture to enhance profitability and environmental quality.
- Improving food safety, diet and optimal health.
- Promoting environmental stewardship and wise use of natural resources.
- Enabling local leaders and decision makers to achieve beneficial community outcomes.
- Building and sustaining the family and its resources.
- Enabling youth to reach their full potential as individuals and citizens.

The U.S. Department of Agriculture, the Maryland State Government, the Maryland Cooperative Extension, and the Howard County Government have as a priority informing the residents and youth of Howard County and help them use the latest technologies in agriculture and natural resources, family and consumer science. To carry out these programs, the following program areas have been established.

The Agriculture and Natural Resource educators provide educational programs and information to residents in all areas of agriculture, including business management, crop production, private pesticide applicator training, fruit and vegetable production, alternative enterprises, manure management, and water quality protection.

Family and Consumer Science is responsible for up-to-date educational programs, public information, and leadership development in all areas of home economics for the betterment of family and community life including: housing, consumer concerns, human development, food, diet, nutrition and health, and family resource management.

The 4-H Youth Development Program's mission is to help young people become self-directing, productive, and contributing members of society. The program provides life skill learning experiences which contribute to both personal and social development. Learning experiences are provided through a variety of contests, fairs and shows. The 4-H educators provide training and administrative support to approximately 400 volunteer adult and teen leaders who in turn teach and conduct the various projects and programs.

Educational learning opportunities for more than 2,500 youth in Howard County are available primarily through their individual projects in 4-H clubs or group projects in short-term, one interest group and through annual shows, fairs or contests in which the results of their projects are judged.

Educational training is conducted by agents and volunteers monthly with periods of more intense training throughout the year.

The Urban Agriculture Program is designed to disseminate current information concerning horticulture/environmental management practices, which is the primary objective of Master Gardeners. These volunteers are required to attend an initial 40-hour training program, and keep current through monthly meetings, advanced training and newsletters. There are currently 131 volunteers on the Master Gardeners' roster. Fifteen of these volunteers have also participated in the Bay-Wise Landscape Management Advanced Training. In 1998, these volunteers provided more than 3,500 hours of service to 3,000 county residents. Education and assistance were provided through 70 plant clinics and 55 demonstrations. A Howard County Master Gardener Home Page provides horticultural information. The program is coordinated by a paid part-time Extension Educator. Five hundred fourteen (514) soil tests were processed for homeowners.

STAFFING

Maryland Cooperative Extension is comprised of 11 employees. The majority of the staff members are State employees. There are also two County employees whose salary and benefit expenses are accounted for separately.

FINDINGS AND RECOMMENDATIONS

We reviewed a sample of transactions and did not find any major discrepancies. A minor error of a duplicate magazine subscription was noted and corrected. The service does use a County procurement card for minor purchases.

We found that for the two County employees salary and benefit related expenses are reported separately. They follow the internal written procedure to authorize and approve expenses.

It was brought to our attention that the County employees do not have any direct access to the financial system that is kept at the Department of Finance. They are also not part of the Countywide e-mail system. They have two County employees that are included in the annual Employees Recognition Program and the Employee Evaluation System but do not have local access to those systems. Most of the information they get comes from one of the members of the Extension Advisory Board who works for the County Public Information Office.

We recommend that:

1. **The Maryland Cooperative Extension be part of Groupwise e-mail and the Employee Intranet.**

Administrations's Response:

In order to provide the Cooperative Extension Service with access to applications on the County network including Group Wise messaging and the County Intranet, the Department of Technology and Communications will determine methods of providing network cabling and communications into the space that they lease as well as the capacity of computers installed there. When a suitable plan has been arranged with the Cooperative Extension Service and the County, network access will be installed and connected.

2. **The Maryland Cooperative Extension be considered for direct access to the County's financial and budget systems and Employee Evaluation and Recognition programs.**

Administration's Response:

After the Department of Technology and Communications has done an assessment on network cabling and computer capacity, a suitable plan will be made to allow the Maryland Cooperative Extension to have access to these systems.

3. **Link the Howard County Web page to the University of Maryland Extension Service (UMES) to access Cooperative Extension Services for user convenience .**

Administration's Response:

A link from the Howard County web site to the University of Maryland Cooperative Extension Service will be added to the County site.

